

12 cording to the provisions of this act, any or all of the money due the
 13 state and remaining in his hands, and the treasurer of state is hereby
 14 required to receive on all such payments the same kind of money
 15 and notes which the county treasurer is authorized and required by
 16 law to receive in payment of taxes. The treasurer of state shall
 17 maintain in the state treasury a cash balance of the money belonging
 18 to the state and collected by the respective county treasurers includ-
 19 ing all funds and moneys received by him from other sources and
 20 properly a part of the general fund, of not more than three million
 21 dollars (\$3,000,000). When such cash balance shall become less than
 22 two million dollars (\$2,000,000) he may draw upon the treasurer of
 23 each county of the state in proportion to the amount in their posses-
 24 sion respectively, a sum sufficient in the aggregate to restore said
 25 cash balance to a sum not exceeding said maximum. Such drafts
 26 shall be honored by the treasurer of each county upon presentation."

1 SEC. 2. **General balance fund.** The treasurer of state shall also
 2 credit to said general balance fund all funds and moneys received by
 3 him from other sources and properly a part of the general fund. The
 4 treasurer of state shall keep proper books of account for the purposes
 5 herein specified.

1 SEC. 3. **Penalty for failure to remit.** In case the treasurer of any
 2 county shall fail to prepare and forward the statements required in
 3 this act or shall fail to promptly honor any draft by the treasurer
 4 of state as provided in this act he shall forfeit and pay for each and
 5 every failure a sum not less than one hundred dollars (\$100) or
 6 more than five hundred dollars (\$500), to be recovered in an action
 7 brought in the name of the state auditor or the treasurer of the
 8 state against him and his bondsman.

1 SEC. 4. **Exceptions.** The provisions of this act shall not be so
 2 construed as to include any of the primary road funds.

Approved March 15, A. D. 1923.

CHAPTER 154

LEVEES, DITCHES AND DRAINS

H. F. 431

AN ACT to amend section one thousand nine hundred eighty-nine-a two (1989-a2) of the supplement to the code, 1913, as amended by chapter three hundred forty-four (344) acts of the thirty-seventh general assembly and chapter one hundred forty-one (141) acts of the thirty-eighth general assembly, and chapter two hundred six (206) acts of the thirty-ninth general assembly (S. C. C. 4837) relating to proceedings to establish levees, ditches and drainage districts.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. **Limitation on preliminary expense.** That section one
 2 thousand nine hundred eighty-nine-a two (1989-a2) supplement to
 3 the code, 1913, as amended by chapter three hundred forty-four (344)

4 acts of the thirty-seventh general assembly and chapter one hundred
5 forty-one (141) acts of the thirty-eighth general assembly, and chap-
6 ter two hundred six (206) acts of the thirty-ninth general assembly
7 (S. C. C. 4837) be and the same is hereby amended by adding to said
8 section the following:

9 "No preliminary expense shall be incurred before the establishment
10 of such proposed improvement district by the board in excess of the
11 amount of bond filed by the petitioners. In case it is necessary to
12 incur any expense in addition to the amount of such bond the board
13 of supervisors shall require the filing of an additional bond by the
14 petitioners and shall not proceed with the preliminary survey or
15 authorize any additional expense until the additional bond is filed in
16 a sufficient amount to cover such expense."

Approved March 21, A. D. 1923.

CHAPTER 155

DRAINS

S. F. 671

AN ACT additional to title ten (10), chapter two-a (2-a) supplement to the code 1913, providing for the removal of illegality or uncertainty in contracts relating to drainage improvements and providing for the reassessment of land where assessments have been adjudged to be void for jurisdictional defects, or for illegality or uncertainty in such contracts.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Curing illegality or uncertainty. Whenever any special
2 assessment upon any lands within any drainage district shall have
3 been heretofore adjudged to be void for any jurisdictional defect or
4 for any illegality or uncertainty as to the terms of any contract and
5 the improvement shall have been wholly completed, the board or
6 boards of supervisors shall have power to remedy such illegality or
7 uncertainty as to the terms of any such contract with the consent of
8 the person with whom such contract shall have been entered into
9 and make certain the terms of such contract and shall then cause a
10 re-assessment of such land to be made on an equitable basis with the
11 other land in the district by taking the steps required by law in the
12 making of an original assessment and re-levying the tax in accord-
13 ance with such assessment and such tax shall have the same force
14 and effect as though the board or boards of supervisors had juris-
15 diction in the first instance and no illegality or uncertainty existed
16 in the contract.

Approved April 16, A. D. 1923.